

**TITLE 4: ECONOMIC RESOURCES**  
**DIVISION 1: REVENUE AND TAXATION**

**§ 1803. Distribution of Revenues Marianas Visitor Authority and the Retirement Fund.**

The Marianas Visitors Authority shall receive twenty percent of the taxes collected under [4 CMC § 1405\(b\)](#) and eighty percent of the taxes collected under [4 CMC § 1502](#). Twenty percent of the taxes collected under [4 CMC § 1502](#) and thirty percent of the taxes collected under [4 CMC § 1405\(b\)](#) shall be allotted and paid to the Northern Mariana Islands Retirement Fund. Notwithstanding 1 CMC § 7401, the Secretary of Finance may expend tax revenues allotted and paid to the Northern Mariana Islands Retirement Fund without appropriation to fund the operations and obligations of the fund, and/or the 25% pension payments to retirees, without regard to whether or not they are members of the Settlement Fund.

**Source:** [PL 3-11](#), § 803; amended by [PL 3-37](#), § 20; [PL 4-34](#), § 17; [PL 4-41](#), § 3; [PL 8-31](#), § 15; new subsection (e) added by [PL 11-14](#), § 3; subsections (b) and (c) amended by [PL 11-15](#), § 24; subsection (e) amended by [PL 13-17](#), § 5, modified; subsection (e)(ii) amended by [PL 13-25](#), § 1(2); subsection (e)(ii) repealed and reenacted by [PL 13-39](#), § 4, modified; repealed and reenacted by [PL 14-35](#), § 4 (1803); [PL 17-29](#) § 2 (Feb. 16, 2011), modified; repealed and reenacted by [PL 18-1](#) §4(b) (Mar. 11, 2013); amended by [PL 19-36](#) § 2 (Feb. 18, 2016).

**Commission Comment:** This section was reserved by [PL 14-35](#) § 4 (1803) and “reenacted” by [PL 17-29](#) § 2. The Commission removed figures that repeated words pursuant to [1 CMC § 3806\(e\)](#).

[PL 19-36](#) became effective on February 18, 2016. In addition to savings and severability clauses, [PL 19-36](#) included the following Findings and Purposes and Retroactive Application sections:

Section 1. Findings and Purposes. The Legislature finds that legislation is needed to clarify that taxes allocated to the Northern Mariana Islands Retirement Fund may be used to fund the 25% pension payments for retirees. Current law allocates 20% of taxes collected under 4 CMC § 1502 and 30% of taxes collected under [4 CMC § 1405\(b\)](#) to the Fund, and provides that it may be used to fund certain benefit increases provided under [Public Law No. 8-31](#). After funding those benefits, the taxes may be applied to any unfunded obligation the Commonwealth has to the Fund. This Act amends current law to specify that taxes allocated to the Fund may be expended to fund retirees’ 25% pension payments.

This Act is intended to cure any ambiguities that there may be with regard to the Secretary of Finance’s authority to apply taxes due to the Fund to fund the 25% pension payments. To ensure that the law is consistent with the Legislature’s intent to allow the taxes to be used for this purpose, the Legislature specifically finds that retroactive application of this Act is necessary and appropriate.

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Section 4. Retroactive Application. This Act shall apply retroactively to September 30, 2015. Any expenditures made from the taxes allotted to the Northern Mariana Islands Retirement Fund for the 25% pension payments to retirees are hereby ratified.